THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.398 OF 2006

Date:06-02-2006

Between:

V.Srirama Raju and others …Petitioners

And

The Commissioner of Income-Tax

and others …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.398 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties.

The grievance of the petitioner is that the order of attachment passed in terms of Section 281B of the Income-Tax Act, 1961 (for short “the Act”) is illegal and particularly the extension granted is in contravention of first proviso to Sub-Section (2) of Section 281B of the Act.

In the counter-affidavit, it has been stated that the extension was granted with the approval of the Commissioner after the order of temporary attachment was passed. The petitioner was also given a show cause notice, to which he submits, he has filed reply within time and the enquiry is pending before the Income-Tax Officer. Since already nine months have passed from the date of the provisional attachment order was passed, by this time, the Income-Tax Officer should have disposed of the matter. Since there are certain questions of fact involved, therefore, the Income-Tax Officer shall have to decide the matter. In these circumstances, we dispose of the writ petition granting two weeks time to the Income-Tax Officer concerned to pass appropriate orders after hearing the aggrieved party and giving him a chance to raise all questions, which he may like to raise. No order as to costs.

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(Bilal Nazki, J)

6th February, 2006

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(G.Chandraiah, J)

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